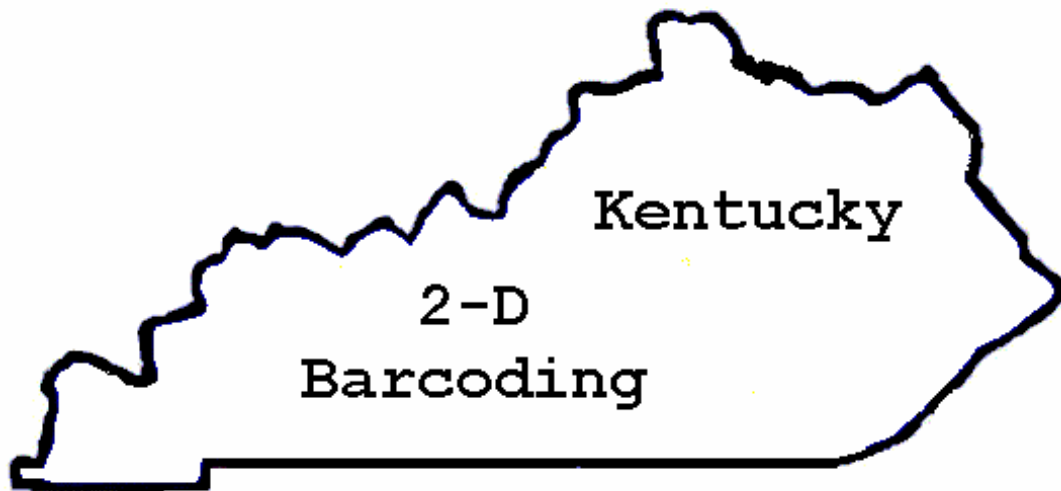


Commonwealth of Kentucky
Department of Revenue

SOFTWARE DEVELOPER'S GUIDE



Tax Year 2008
Processing Year 2009

**Developed by
Marcus Deaton II
Kentucky Department of Revenue
October 2008**

Version 1.1 (Final Version)

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Form Links available on our website. These forms used to be included in this document but are now added as links. If you need them sent via email just let me know.

Form 740-EZ, Form 740, Form 740-NP.

Update 10-01-2008: Barcode fields 241 and 243 had a line # change in the description. The Schedule A limitation section increased to 12 lines causing this change.

Section 1: Introduction to Kentucky 2-D Barcoding Program

The Kentucky Department of Revenue will be accepting 2-D barcodes on the Form 740, Form 740-EZ and 740-NP Individual Income Tax Returns for tax year 2008. This is a great opportunity to improve the service provided to the taxpayers of Kentucky. The benefits include:

- **Reduction in processing time – Saving Kentucky taxpayer dollars.**
- **Fewer data entry errors – All data listed on the return is included in the barcode.**
- **Fast access to taxpayer information – Taxpayer assistance enhanced by quicker access to data on the return.**

For tax year 2008, the Department of Revenue will develop two (2) versions of the Individual Income Tax forms, one to be included in the official tax booklet and one for the software developers for computer generated returns. The computer generated forms are designed for the 2-D barcode format. If the 2-D barcode is not printed on the form, the space allotted for the barcode should be left blank.

Information on 2-D Barcoding of tax forms is available on the Federation of Tax Administrators web site at www.taxadmin.org.

We would like to thank the software vendors that support the development of the 2D barcode for Kentucky.

Section 2: Contact Personnel- Kentucky Department of Revenue

Technical Specifications/Assistance and Acceptance Testing

Marcus Deaton II
Kentucky Department of Revenue
501 High Street
Frankfort, KY 40601
Phone: 502-564-7964
Email: Marcus.Deaton@ky.gov

Nathan Polly
Kentucky Department of Revenue
501 High Street
Frankfort, KY 40601
Phone: 502-564-7534
Email: Nathan.Polly@ky.gov

Section 3: Barcode Content

2-D Barcode Content

The 2-D barcode will include the following forms if they are a part of the taxpayer's return:

- 740-EZ – Kentucky Individual Income Tax Return for Single Filers
- 740 – Kentucky Individual Income Tax Return
- Schedule M – Federal Adjusted Gross Income Modifications
- Schedule A – Kentucky Itemized Deductions
- Schedule P – Pension Exclusion
- Form 2210-K – Underpayment of Estimated Tax by Individuals
- Form 8863-K – Education Tuition Tax Credit
- Form W-2 – Wage and Tax Statement
- Form 1099-R – Distributions from Pension, Annuities, Retirement...

The Form 740-NP and supporting Schedules A and ME are developed in a separate barcode layout for those vendors that wish to support the 2D barcode on that form.

All Data formats follow the criteria published in the "Tax Forms Processing 2-D Barcoding Standards Guidance" issued by the Federation of Tax Administrators (FTA). Note: Hyphens and separators should not be used in dates, social security numbers, telephone numbers, etc.

The name field on the return should be broken down by field as described in the tax form layout specifications.

For check boxes return "X" if checked and NULL if blank.

The barcode for the Form 740-EZ must be printed using the Form 740 layout.

If Form 740-EZ is printed, the following fields in the 740 format must be prefilled. Field 21 must equal "X", Field 64 must equal "X", Field 132 must equal "X", field 138 must equal "01", Fields 148 and 150 must equal "01".

If Form 2210-K is completed, field 91 must be marked "X".

Section 4: Kentucky Testing Procedures

The **Kentucky Test Package** will be available after the federal package for electronic filing is released to software developers. The same scenarios used for electronic filing testing will be used for 2-D barcode testing. A contact name and email address must also be provided for test result notification. **After your software is accepted, an acceptance letter will be issued which must be provided to all software users upon request.**

If a vendor would like to test prior to the Electronic Filing package release, Kentucky has some test samples that have been created for early testing of the barcode. We will work with the software vendors in any way to ease the burden of the development and testing of the barcode. Please contact Marcus Deaton at the address or phone number listed below for inquiries concerning this test package.

Kentucky Department of Revenue
Attn. Marcus Deaton II
501 High Street
Frankfort, Kentucky 40601
Marcus.Deaton@ky.gov

Please see Section 5 for list of mandatory fields that must be completed by the taxpayer. If the software vendors could alert the taxpayer that these fields are required to process the return, and if not completed, will result in the delay of the return being processed, it would be appreciated. We realize that there is no way to control when the taxpayer prints the return but alerting the taxpayer when a required field is not completed could be beneficial. Thank You.

Section 5 – Mandatory Barcode Fields

- **Primary Social Security Number** – Required on all returns.
- **Spouse Social Security Number** – Required on Married Filing Joint and Married Filing Separately on a Combined Return filing statuses.
- **Primary Last and First Name** – Required on all returns.
- **Spouse Last and First Name** - Required on Married Filing Joint and Married Filing Separately on a Combined Return filing statuses.
- **Address, City, State Abb., Zip Code** – Required on all returns. This field should contain numbers 0-9 and letters A-Z. The only special characters permitted in the address are the “-” dash and the “&” ampersand.
- **Filing Status** – One of the four (4) filing statuses is required.
- **Spouse Full Name** – Required if Married Filing Separate filing status is selected.
- **Political Party Fund** – One of the three (3) taxpayer political party fund options must be selected for all filing statuses. If married filing joint or married filing separate on a combined return filing status is selected, one of the taxpayer and spouse political party fund options must be selected.
- **Regular Credit Taxpayer** – Required for all returns.
- **Regular Credit Spouse** - Required on Married Filing Joint and Married Filing Separately on a Combined Return filing statuses.
- **Credit Total Fields** – Must be two (2) characters. (1 = 01, 5 = 05, etc.)
- **Taxpayer Tax Credits** – Required entry for all returns. If single, married filing joint or married filing separate return filing status is selected, this field must equal Total Tax Credits Field.
- **Spouse Tax Credits** – Required on Married Filing Separately on a Combined Return filing status. The Total Tax Credits must be split between the taxpayer and spouse and must equal the Total Tax Credits Field. Taxpayers may determine how to split the credits but each field must be a minimum of 1.
- **All Money Fields** – All money fields must be rounded to the nearest dollar. The barcode field must contain whole dollars only with no special characters. Special Characters are defined as any character other than numbers 0 through 9. No “\$” or “.” should be included in the barcode. The only exception to this would be the “-” in front of a negative dollar amount.

Barcode Field #	Identification	Length	Type	Description
1	Header Version Number	2	A/N	T1 (As Described by NACTP)
2	Developer Code	4	N	Assigned by NACTP to identify the Software Developer
3	Form Identifier	1	N	Form 740-EZ = "1"; Form 740 = "3"
4	Tax Year	4	N	Tax Year (YYYY) "2008"
5	Fiscal Year Begin Date	8	N	Beginning date for a Fiscal Year Return or Blank (MMDDYYYY)
6	Fiscal Year End Date	8	N	Ending date for a Fiscal Year Return or Blank (MMDDYYYY)
7	Taxpayer ID	9	N	Primary SSN (Required Entry)
8	Taxpayer ID (Spouse)	9	N	Spouse's SSN (Required if filing status other than single)
9	Primary Last Name	17	A/N	Last Name (Required Entry)
10	Primary Suffix	3	A/N	Generation
11	Primary First Name	14	A/N	First Name (Required Entry)
12	Primary Middle Initial	1	A/N	Middle Initial
13	Spouse Last name	17	A/N	Last Name (Required if Field 22 or 23 is checked)
14	Spouse Suffix	3	A/N	Generation
15	Spouse First name	15	A/N	First Name (Required if Field 22 or 23 is checked)
16	Spouse Middle Initial	1	A/N	Middle Initial
17	Address Line	35	A/N	Required Entry (See Rule 5)
18	City	21	A	Required Entry
19	State Abbreviation	2	A	Required Entry
20	ZIP Code	9	N	Required Entry
21	Single	1	A/N	Value "X" or NULL
22	Married Filing Separately on Combined return	1	A/N	Value "X" or NULL
23	Married Filing Joint	1	A/N	Value "X" or NULL
24	Married Filing Separate Returns	1	N	Value "X" or NULL
25	Spouses Full Name	35	A/N	If Field 24 is checked, Enter Spouses Full Name; If not checked NULL (Required)
26	Spouse Political Party Fund – Democratic	1	A/N	Value "X" or NULL (See Rule 1)
27	Spouse Political Party Fund – Republican	1	A/N	Value "X" or NULL (See Rule 1)
28	Spouse Political Party Fund – No Designation	1	A/N	Value "X" or NULL (See Rule 1)
29	Taxpayer Political Party Fund - Democratic	1	A/N	Value "X" or NULL (See Rule 1)
30	Taxpayer Political Party Fund – Republican	1	A/N	Value "X" or NULL (See Rule 1)
31	Taxpayer Political Party Fund – No Designation	1	A/N	Value "X" or NULL (See Rule 1)
32	Spouse Federal AGI	9	N	Form 740, Line 5A (See Rule 3 for all \$ fields) (See Rule 4 for Spouse entries)
33	Taxpayer Federal AGI	9	N	Form 740, Line 5B
34	Spouse Additions	9	N	Form 740, Line 6A
35	Taxpayer Additions	9	N	Form 740, Line 6B
36	Spouse Subtotal	9	N	Form 740, Line 7A
37	Taxpayer Subtotal	9	N	Form 740, Line 7B
38	Spouse Subtractions	9	N	Form 740, Line 8A
Barcode Field #	Identification	Length	Type	Description

39	Taxpayer Subtractions	9	N	Form 740, Line 8B
40	Spouse KY AGI	9	N	Form 740, Line 9A
41	Taxpayer KY AGI	9	N	Form 740, Line 9B
42	Spouse Deductions	9	N	Form 740, Line 10A
43	Taxpayer Deductions	9	N	Form 740, Line 10B
44	Spouse Taxable Income	9	N	Form 740, Line 11A
45	Taxpayer Taxable Income	9	N	Form 740, Line 11B
46	Schedule J Indicator	1	A/N	Line 12 check box (Value 'X' or blank)
47	Spouse Tax 1	9	N	Form 740, Line 12A
48	Taxpayer Tax 1	9	N	Form 740, Line 12B
49	Form 4972K Indicator	1	A/N	From line 13, Form 740
50	Schedule RCR Indicator	1	A/N	From line 13, Form 740
51	Spouse 4972K Tax	9	N	Form 740, Line 13A
52	Taxpayer 4972K Tax	9	N	Form 740, Line 13B
53	Spouse Tax 2	9	N	Form 740, Line 14A
54	Taxpayer Tax 2	9	N	Form 740, Line 14B
55	Spouse Business Incentive Credits	9	N	Form 740, Line 15A
56	Taxpayer Business Incentive Credits	9	N	Form 740, Line 15B
57	Spouse Tax 3	9	N	Form 740, Line 16A
58	Taxpayer Tax 3	9	N	Form 740, Line 16B
59	Spouse Personal Tax Credits	9	N	Form 740, Line 17A
60	Taxpayer Personal Tax Credits	9	N	Form 740, Line 17B
61	Spouse Tax 4	9	N	Form 740, Line 18A
62	Taxpayer Tax 4	9	N	Form 740, Line 18B
63	Total Tax 1	9	N	Form 740, Line 19
64	Family Size 1	1	A/N	Form 740, Line 20 "X" if family size = '1' else blank
65	Family Size 2	1	A/N	Form 740, Line 20 "X" if family size = '2' else blank
66	Family Size 3	1	A/N	Form 740, Line 20 "X" if family size = '3' else blank
67	Family Size 4	1	A/N	Form 740, Line 20 "X" if family size = '4' else blank
68	Family Size Tax Credit Percentage	3	N	Form 740, Line 21 (10% = 010, 20% = 020, 100% = 100, etc.)
69	Family Size Tax Credit	9	N	Form 740, Line 21
70	Total Tax 2	9	N	Form 740, Line 22
71	Education Tuition Tax Credit	9	N	Form 740, Line 23
72	Total Tax 3	9	N	Form 740, Line 24
73	Federal Child Care	9	N	Federal Form 2441, Line 9
74	Kentucky Child Care	9	N	Form 740, Line 25
75	Income Tax Liability	9	N	Form 740, Line 26
76	Kentucky Use Tax	9	N	Form 740, Line 27
77	Total Tax Liability	9	N	Form 740, Line 28
78	Total Tax Liability	9	N	Form 740, Line 29
79	Kentucky Withholding Paid	9	N	Form 740, Line 30a
80	KY Estimated Tax Payments	9	N	Form 740, Line 30b
81	Total Payments	9	N	Form 740, Line 31
82	Amount Overpaid	9	N	Form 740, Line 32
Barcode Field #	Identification	Length	Type	Description

83	Nature & Wildlife Fund	9	N	Form 740, Line 33
84	Child Victims' Trust Fund	9	N	Form 740, Line 34
85	Veterans' Trust Fund	9	N	Form 740, Line 35
86	Breast Cancer Research & Education Trust Fund	9	N	Form 740, Line 36
87	Total Contributions	9	N	Form 740, Line 37
88	Credit to Estimated Tax	9	N	Form 740, Line 38
89	Refund	9	N	Form 740, Line 39
90	Additional Tax Due	9	N	Form 740, Line 40
91	2210-K Penalty Box	1	A/N	X if Checked NULL if not Checked
92	Penalty - 2210-K	9	N	Form 740, Line 41a
93	Interest	9	N	Form 740, Line 41b
94	Penalty - Late Payment	9	N	Form 740, Line 41c
95	Penalty – Late File	9	N	Form 740, Line 41d
96	Subtotal Penalty & Interest	9	N	Form 740, Line 42
97	Amount Owed	9	N	Form 740, Line 43
98	Spouse NonRefundable Limited Liability Credit	9	N	Form 740, Section A, Line 1A
99	Taxpayer NonRefundable Limited Liability Credit	9	N	Form 740, Section A, Line 1B
100	Spouse Skills Training Credit	9	N	Form 740, Section A, Line 2A
101	Taxpayer Skills Training Credit	9	N	Form 740, Section A, Line 2B
102	Spouse Historic Preservation Credit	9	N	Form 740, Section A, Line 3A
103	Taxpayer Historic Preservation Credit	9	N	Form 740, Section A, Line 3B
104	Spouse Tax Paid to Other State Credit	9	N	Form 740, Section A, Line 4A
105	Taxpayer Tax Paid to Other State Credit	9	N	Form 740, Section A, Line 4B
106	Spouse Qualified Unemployment Credit	9	N	Form 740, Section A, Line 5A
107	Taxpayer Qualified Unemployment Credit	9	N	Form 740, Section A, Line 5B
108	Spouse Recycling Credit	9	N	Form 740, Section A, Line 6A
109	Taxpayer Recycling Credit	9	N	Form 740, Section A, Line 6B
110	Spouse KIFA Credit	9	N	Form 740, Section A, Line 7A
111	Taxpayer KIFA Credit	9	N	Form 740, Section A, Line 7B
112	Spouse Kentucky Coal Credit	9	N	Form 740, Section A, Line 8A
113	Taxpayer Kentucky Coal Credit	9	N	Form 740, Section A, Line 8B
114	Spouse Qualified Research Facility Credit	9	N	Form 740, Section A, Line 9A
115	Taxpayer Qualified Research Facility Credit	9	N	Form 740, Section A, Line 9B
116	Spouse GED Incentive Program Credit	9	N	Form 740, Section A, Line 10A
117	Taxpayer GED Incentive Program Credit	9	N	Form 740, Section A, Line 10B
118	Spouse Brownfield Credit	9	N	Form 740, Section A, Line 11A
119	Taxpayer Brownfield Credit	9	N	Form 740, Section A, Line 11B
120	Spouse Biodiesel Credit	9	N	Form 740, Section A, Line 12A
121	Taxpayer Biodiesel Credit	9	N	Form 740, Section A, Line 12B
122	Spouse Environmental Stewardship Credit	9	N	Form 740, Section A, Line 13A
123	Taxpayer Environmental Stewardship Credit	9	N	Form 740, Section A, Line 13B
124	Spouse Clean Coal Incentive Credit	9	N	Form 740, Section A, Line 14A
125	Taxpayer Clean Coal Incentive Credit	9	N	Form 740, Section A, Line 14B
126	Spouse Ethanol Credit	9	N	Form 740, Section A, Line 15A
Barcode Field #	Identification	Length	Type	Description

127	Taxpayer Ethanol Credit	9	N	Form 740, Section A, Line 15B
128	Spouse Cellulosic Ethanol Credit	9	N	Form 740, Section A, Line 16A
129	Taxpayer Cellulosic Ethanol Credit	9	N	Form 740, Section A, Line 16B
130	Spouse Total Business Incentive Other Credits	9	N	Form 740, Section A, Line 17A
131	Taxpayer Total Business Incentive Other Credits	9	N	Form 740, Section A, Line 17B
132	Regular Credit	1	A/N	Value "X" Required Form 740 Section B, line 1a
133	Over 65 Credit – Taxpayer	1	A/N	Value "X" or NULL Form 740 Section B, line 1a
134	Blind Credit – Taxpayer	1	A/N	Value "X" or NULL Form 740 Section B, line 1a
135	Regular Credit – Spouse	1	A/N	Value "X" or NULL (Required if Field 22 or 23 is checked) Form 740 Section B, line 1b
136	Over 65 Credit – Spouse	1	A/N	Value "X" or NULL Form 740 Section B, line 1b
137	Blind Credit – Spouse	1	A/N	Value "X" or NULL Form 740 Section B, line 1b
138	Credits - Taxpayer/Spouse	2	N	Valid (00-10) Must be 2 characters Form 740 Section B, line 1
139	Child 1 First Name	10	A/N	Form 740, Section B, line 2
140	Child 1 SSN	9	N	Form 740, Section B, line 2
141	Child 2 First Name	10	A/N	Form 740, Section B, line 2
142	Child 2 SSN	9	N	Form 740, Section B, line 2
143	Child 3 First Name	10	A/N	Form 740, Section B, line 2
144	Child 3 SSN	9	N	Form 740, Section B, line 2
145	Dependents who lived with you	2	N	Form 740, Section B, line 2
146	Dependents who did not live with you	2	N	Form 740, Section B, line 2
147	Other Dependents	2	N	Form 740, Section B, line 2
148	Total Credits	2	N	Form 740, Section B, line 3
149	Spouse Total Credits	2	N	Form 740, Section B, line 3A
150	Taxpayer Total Credits	2	N	Form 740, Section B, line 3B
151	Spouse Personal Credit	3	N	Form 740, Section B, line 4A
152	Taxpayer Personal Credit	3	N	Form 740, Section B, line 4B
153	Other Dependent 1 First Name	10	A/N	Form 740, Section C
154	Other Dependent 1 SSN	9	N	Form 740, Section C
155	Other Dependent 2 First Name	10	A/N	Form 740, Section C
156	Other Dependent 2 SSN	9	N	Form 740, Section C
157	Other Dependent 3 First Name	10	A/N	Form 740, Section C
158	Other Dependent 3 SSN	9	N	Form 740, Section C
159	Other Dependent 4 First Name	10	A/N	Form 740, Section C
160	Other Dependent 4 SSN	9	N	Form 740, Section C
161	Daytime Phone Number	10	N	
162	Preparer Name	35	A/N	
163	Preparer ID	9	A/N	
Barcode Field #	Identification	Length	Type	Description

164	Spouse Additions - Interest	9	N	Form Schedule M, Line 1A
165	Spouse Additions - Health Insurance	9	N	Form Schedule M, Line 2A
166	Spouse Additions - Partner/Scorp	9	N	Form Schedule M, Line 3A
167	Spouse Additions - Depreciation	9	N	Form Schedule M, Line 4A
168	Spouse Additions - Net Operating Loss	9	N	Form Schedule M, Line 5A
169	Other Additions - Line 6a	20	A/N	Other Additions Verbiage Line a
170	Other Additions - Line 6b	20	A/N	Other Additions Verbiage Line b
171	Other Additions - Line 6c	20	A/N	Other Additions Verbiage Line c
172	Spouse Additions - Other	9	N	Form Schedule M, Line 6A
173	Spouse Total Additions	9	N	Form Schedule M, Line 7A
174	Spouse Subtractions - Refund	9	N	Form Schedule M, Line 8A
175	Spouse Subtractions - Interest	9	N	Form Schedule M, Line 9A
176	Spouse Subtractions - Pension	9	N	Form Schedule M, Line 10A
177	Spouse Subtractions - Social Security	9	N	Form Schedule M, Line 11A
178	Spouse Subtractions - Insurance	9	N	Form Schedule M, Line 12A
179	Spouse Subtractions - Health Insurance	9	N	Form Schedule M, Line 13A
180	Spouse Subtractions - Partner/Scorp	9	N	Form Schedule M, Line 14A
181	Spouse Subtractions - Depreciation	9	N	Form Schedule M, Line 15A
182	Spouse Subtractions - Net Operating Loss	9	N	Form Schedule M, Line 16A
183	Other Subtractions - Line 17a	20	A/N	Other Subtractions Verbiage line a
184	Other Subtractions - Line 17b	20	A/N	Other Subtractions Verbiage line b
185	Other Subtractions - Line 17c	20	A/N	Other Subtractions Verbiage line c
186	Spouse Subtractions - Other	9	N	Form Schedule M, Line 17A
187	Spouse Total Subtractions	9	N	Form Schedule M, Line 18A
188	Taxpayer Additions - Interest	9	N	Form Schedule M, Line 1B
189	Taxpayer Additions - Health Insurance	9	N	Form Schedule M, Line 2B
190	Taxpayer Additions - Partner/Scorp	9	N	Form Schedule M, Line 3B
191	Taxpayer Additions - Depreciation	9	N	Form Schedule M, Line 4B
192	Taxpayer Additions - Net Operating Loss	9	N	Form Schedule M, Line 5B
193	Taxpayer Additions - Other	9	N	Form Schedule M, Line 6B
194	Taxpayer Total Additions	9	N	Form Schedule M, Line 7B
195	Taxpayer Subtractions - Refund	9	N	Form Schedule M, Line 8B
196	Taxpayer Subtractions - Interest	9	N	Form Schedule M, Line 9B
197	Taxpayer Subtractions - Pension	9	N	Form Schedule M, Line 10B
198	Taxpayer Subtractions - Social Security	9	N	Form Schedule M, Line 11B
199	Taxpayer Subtractions - Insurance	9	N	Form Schedule M, Line 12B
200	Taxpayer Subtractions - Health Insurance	9	N	Form Schedule M, Line 13B
201	Taxpayer Subtractions - Partner/Scorp	9	N	Form Schedule M, Line 14B
202	Taxpayer Subtractions - Depreciation	9	N	Form Schedule M, Line 15B
203	Taxpayer Subtractions - Net Operating Loss	9	N	Form Schedule M, Line 16B
204	Taxpayer Subtractions - Other	9	N	Form Schedule M, Line 17B
205	Taxpayer Total Subtractions	9	N	Form Schedule M, Line 18B
206	Medical & Dental Expenses	9	N	Form Schedule A, Page 1, Line 1
207	Medical & Dental Expense Exclusion	9	N	Form Schedule A, Page 1, Line 2
208	Total Medical & Dental Exclusion	9	N	Form Schedule A, Page 1, Line 3
Barcode Field #	Identification	Length	Type	Description

209	Local Income Taxes	9	N	Form Schedule A, Page 1, Line 4
210	Real Estate Taxes	9	N	Form Schedule A, Page 1, Line 5
211	Personal Property Taxes	9	N	Form Schedule A, Page 1, Line 6
212	Other Taxes	9	N	Form Schedule A, Page 1, Line 7
213	Total Taxes	9	N	Form Schedule A, Page 1, Line 8
214	Home Mortgage Interest Form 1098	9	N	Form Schedule A, Page 1, Line 9
215	Home Mortgage Interest Other	9	N	Form Schedule A, Page 1, Line 10
216	Points not on Form 1098	9	N	Form Schedule A, Page 1, Line 11
217	Qualified Mortgage Insurance Premiums	9	N	Form Schedule A, Page 1, Line 12
218	Investment Interest	9	N	Form Schedule A, Page 1, Line 13
219	Total Interest	9	N	Form Schedule A, Page 1, Line 14
220	Contributions by Cash	9	N	Form Schedule A, Page 1, Line 15
221	Other Than Cash	9	N	Form Schedule A, Page 1, Line 16
222	Artistic Contributions	9	N	Form Schedule A, Page 1, Line 17
223	Carryover from Prior Year	9	N	Form Schedule A, Page 1, Line 18
224	Total Contributions	9	N	Form Schedule A, Page 1, Line 19
225	Form 4684	9	N	Form Schedule A, Page 1, Line 20
226	Casualty & Theft Exclusion	9	N	Form Schedule A, Page 1, Line 21
227	Total Casualty & Theft	9	N	Form Schedule A, Page 1, Line 22
228	Unreimbursed Employee Expense	9	N	Form Schedule A, Page 1, Line 23
229	Tax Preparation Fees	9	N	Form Schedule A, Page 1, Line 24
230	Other Expenses	9	N	Form Schedule A, Page 1, Line 25
231	Subtotal - Job Expenses	9	N	Form Schedule A, Page 1, Line 26
232	Job Expense Exclusion	9	N	Form Schedule A, Page 1, Line 27
233	Total Job & Other Expenses	9	N	Form Schedule A, Page 1, Line 28
234	Other Miscellaneous Expenses	9	N	Form Schedule A, Page 1, Line 29
235	Total Itemized Deductions	9	N	Form Schedule A, Page 1, Line 30
236	Spouse Percent of Income	5	N	Form Schedule A, Page 2, Part I, Line 2
237	Taxpayer Percent of Income	5	N	Form Schedule A, Page 2, Part I, Line 3
238	Spouse Itemized Deductions	9	N	Form Schedule A, Page 2, Part I, Line 4
239	Taxpayer Itemized Deductions	9	N	Form Schedule A, Page 2, Part I, Line 5
240	Spouse Itemized Deductions	9	N	Form Schedule A, Page 2, Part II, Line 1A
241	Spouse Adjustment Itemized Deductions	9	N	Form Schedule A, Page 2, Part II, Line 12A
242	Taxpayer Itemized Deductions	9	N	Form Schedule A, Page 2, Part II, Line 1B
243	Taxpayer Adjustment Itemized Deductions	9	N	Form Schedule A, Page 2, Part II, Line 12B
244	Spouse Exempt Retirement	9	N	Form Schedule P, Line 1c Spouse
245	Spouse Other Retirement	9	N	Form Schedule P, Line 2 Spouse
246	Spouse Line 2 or Limit	9	N	Form Schedule P, Line 3 Spouse
247	Spouse Total Excluded	9	N	Form Schedule P, Line 4 Spouse
248	Taxpayer Exempt Retirement	9	N	Form Schedule P, Line 1c Taxpayer
249	Taxpayer Other Retirement	9	N	Form Schedule P, Line 2 Taxpayer
250	Taxpayer Line 2 or Limit	9	N	Form Schedule P, Line 3 Taxpayer
251	Taxpayer Total Excluded	9	N	Form Schedule P, Line 4 Taxpayer
252	Taxpayer Died During Year	1	A	Form 2210-K Value "X" or Blank
253	Taxpayer Filed by January 31	1	A	Form 2210-K Value "X" or Blank
Barcode Field #	Identification	Length	Type	Description

254	Farming 2/3 of Income	1	A	Form 2210-K Value "X" or Blank
255	Gross Income	9	N	Form 2210-K, Part I, Line 3a
256	Gross Income X .67	9	N	Form 2210-K, Part I, Line 3b
257	Gross Income from Farming	9	N	Form 2210-K, Part I, Line 3c
258	Prepaid Exceeds Last Year	1	A	Form 2210-K, Value "X" or Blank
259	Prior Year Liability	9	N	Form 2210-K, Part I, Line 4a
260	Total Payments	9	N	Form 2210-K, Part I, Line 4b
261	Income Tax Liability	9	N	Form 2210-K, Part II, Line 1a
262	Taxes Paid to Other State	9	N	Form 2210-K, Part II, Line 1b, Add barcode fields 104 and 105.
263	Add 1a and 1b	9	N	Form 2210-K, Part II, Line 1c
264	Income Tax Liability (line1c) X 70%	9	N	Form 2210-K, Part II, Line 3
265	Total Payments	9	N	Form 2210-K, Part II, Line 4a
266	Taxes Paid to Other State	9	N	Form 2210-K, Part II, Line 4b, Add barcode fields 104 and 105.
267	Add 4a and 4b	9	N	Form 2210-K, Part II, Line 4c
268	Line 4c - Line 3	9	N	Form 2210-K, Part II, Line 5
269	Line 5 X 10%	9	N	Form 2210-K, Part II, Line 7
270	Form 8863-K, Part I, Question 1, Yes	1	A	Form 8863-K, Part I, Question 1
271	Form 8863-K, Part I, Question 1, No	1	A	Form 8863-K, Part I, Question 1
272	Form 8863-K, Part I, Question 2, Yes	1	A	Form 8863-K, Part I, Question 2
273	Form 8863-K, Part I, Question 2, No	1	A	Form 8863-K, Part I, Question 2
274	Form 8863-K, Part I, Question 3, Yes	1	A	Form 8863-K, Part I, Question 3
275	Form 8863-K, Part I, Question 3, No	1	A	Form 8863-K, Part I, Question 3
276	Form 8863-K, Part II, Student 1 SSN	9	N	Form 8863-K, Part II, Student 1 SSN
277	Form 8863-K, Part II, Student 1 Institution Name	35	A/N	Form 8863-K, Part II, Student 1 Institution Name
278	Form 8863-K, Part II, Student 1 Institution Address	35	A/N	Form 8863-K, Part II, Student 1 Institution Address
279	Form 8863-K, Part II, Student 1 Tentative Hope Credit	9	N	Form 8863-K, Part II, Student 1 Tentative Hope Credit
280	Form 8863-K, Part II, Student 2 SSN	9	N	Form 8863-K, Part II, Student 2 SSN
281	Form 8863-K, Part II, Student 2 Institution Name	35	A/N	Form 8863-K, Part II, Student 2 Institution Name
282	Form 8863-K, Part II, Student 2 Institution Address	35	A/N	Form 8863-K, Part II, Student 2 Institution Address
283	Form 8863-K, Part II, Student 2 Tentative Hope Credit	9	N	Form 8863-K, Part II, Student 2 Tentative Hope Credit
284	Form 8863-K, Part II, Total Tentative Hope Credit	9	N	Form 8863-K, Part II, Line 2
285	Form 8863-K, Part III, Student 1 SSN	9	N	Form 8863-K, Part III, Student 1 SSN
286	Form 8863-K, Part III, Student 1 Institution Name	35	A/N	Form 8863-K, Part III, Student 1 Institution Name
287	Form 8863-K, Part III, Student 1 Institution Address	35	A/N	Form 8863-K, Part III, Student 1 Institution Address
288	Form 8863-K, Part III, Student 1 Lifetime Expenses	9	N	Form 8863-K, Part III, Student 1 Lifetime Expenses
289	Form 8863-K, Part III, Student 2 SSN	9	N	Form 8863-K, Part III, Student 2 SSN
290	Form 8863-K, Part III, Student 2 Institution Name	35	A/N	Form 8863-K, Part III, Student 2 Institution Name
291	Form 8863-K, Part III, Student 2 Institution Address	35	A/N	Form 8863-K, Part III, Student 2 Institution Address
292	Form 8863-K, Part III, Student 2 Lifetime Expenses	9	N	Form 8863-K, Part III, Student 2 Lifetime Expenses
293	Total Lifetime Expenses	9	N	Form 8863-K, Part IV, Line 4
294	Line 4 or \$10,000	9	N	Form 8863-K, Part IV, Line 5

Barcode Field #	Identification	Length	Type	Description
295	Tentative Lifetime Credit	9	N	Form 8863-K, Part IV, Line 6
296	Tentative Federal Education Credits	9	N	Form 8863-K, Part IV, Line 7
297	Line 7 by decimal amount	9	N	Form 8863-K, Part IV, Line 9
298	Line 9 X 25%	9	N	Form 8863-K, Part IV, Line 10
299	Tentative Tax from Form 740	9	N	Form 8863-K, Part IV, Line 11
300	Value from Page 2, Part V, Line 27	9	N	Form 8863-K, Part IV, Line 12
301	Line 11 minus Line 12	9	N	Form 8863-K, Part IV, Line 13
302	Smaller of Line 13 or Line 10	9	N	Form 8863-K, Part IV, Line 14
303	Allowable KY Education Credit	9	N	Form 8863-K, Part IV, Line 15
304	Current Year Credit Carryforward	9	N	Form 8863-K, Part IV, Line 16
305	Tentative Tax from Form 740, Line 22	9	N	Form 8863-K, Page 2, Part V, Line 17
306	Carryforward From 2005	9	N	Form 8863-K, Page 2, Part V, Line 18
307	Carryforward From 2006	9	N	Form 8863-K, Page 2, Part V, Line 19
308	Carryforward From 2007	9	N	Form 8863-K, Page 2, Part V, Line 20
309	Add Lines 18, 19 and 20	9	N	Form 8863-K, Page 2, Part V, Line 21
310	2005 Credit to 2009	9	N	Form 8863-K, Page 2, Part V, Line 22
311	Subtract Line 18 from Line 17	9	N	Form 8863-K, Page 2, Part V, Line 23
312	2006 Credit to 2009	9	N	Form 8863-K, Page 2, Part V, Line 24
313	Subtract Line 19 from Line 23	9	N	Form 8863-K, Page 2, Part V, Line 25
314	2007 Credit to 2009	9	N	Form 8863-K, Page 2, Part V, Line 26
315	Smaller of Line 17 or Line 21	9	N	Form 8863-K, Page 2, Part V, Line 27
316	Box b-Employer Identification Number	9	N	1st W-2
317	Box c-Employer Name Only	35	A/N	1st W-2
318	Box d-Taxpayer SSN	9	N	1st W-2
319	Box 1-Wages, Tips, Salaries	9	N	1st W-2
320	State Name 1	2	A	1st W-2
321	State Name 2	2	A	1st W-2
322	State ID Number 1	6	N	1st W-2
323	State ID Number 2	6	N	1st W-2
324	State Wages 1	9	N	1st W-2
325	State Wages 2	9	N	1st W-2
326	State WH 1	9	N	1st W-2
327	State WH 2	9	N	1st W-2
328	Local Wages 1	9	N	1st W-2
329	Local Wages 2	9	N	1st W-2
330	Box b-Employer Identification Number	9	N	2nd W-2
331	Box c-Employer Name Only	35	A/N	2nd W-2
332	Box d-Taxpayer SSN	9	N	2nd W-2
333	Box 1-Wages, Tips, Salaries	9	N	2nd W-2
334	State Name 1	2	A	2nd W-2
335	State Name 2	2	A	2nd W-2
336	State ID Number 1	6	N	2nd W-2
337	State ID Number 2	6	N	2nd W-2
338	State Wages 1	9	N	2nd W-2
339	State Wages 2	9	N	2nd W-2

Barcode Field #	Identification	Length	Type	Description
340	State WH 1	9	N	2nd W-2
341	State WH 2	9	N	2nd W-2
342	Local Wages 1	9	N	2nd W-2
343	Local Wages 2	9	N	2nd W-2
344	Box b-Employer Identification Number	9	N	3rd W-2
345	Box c-Employer Name Only	35	A/N	3rd W-2
346	Box d-Taxpayer SSN	9	N	3rd W-2
347	Box 1-Wages, Tips, Salaries	9	N	3rd W-2
348	State Name 1	2	A	3rd W-2
349	State Name 2	2	A	3rd W-2
350	State ID Number 1	6	N	3rd W-2
351	State ID Number 2	6	N	3rd W-2
352	State Wages 1	9	N	3rd W-2
353	State Wages 2	9	N	3rd W-2
354	State WH 1	9	N	3rd W-2
355	State WH 2	9	N	3rd W-2
356	Local Wages 1	9	N	3rd W-2
357	Local Wages 2	9	N	3rd W-2
358	Box b-Employer Identification Number	9	N	4th W-2
359	Box c-Employer Name Only	35	A/N	4th W-2
360	Box d-Taxpayer SSN	9	N	4th W-2
361	Box 1-Wages, Tips, Salaries	9	N	4th W-2
362	State Name 1	2	A	4th W-2
363	State Name 2	2	A	4th W-2
364	State ID Number 1	6	N	4th W-2
365	State ID Number 2	6	N	4th W-2
366	State Wages 1	9	N	4th W-2
367	State Wages 2	9	N	4th W-2
368	State WH 1	9	N	4th W-2
369	State WH 2	9	N	4th W-2
370	Local Wages 1	9	N	4th W-2
371	Local Wages 2	9	N	4th W-2
372	Box b-Employer Identification Number	9	N	5th W-2
373	Box c-Employer Name Only	35	A/N	5th W-2
374	Box d-Taxpayer SSN	9	N	5th W-2
375	Box 1-Wages, Tips, Salaries	9	N	5th W-2
376	State Name 1	2	A	5th W-2
377	State Name 2	2	A	5th W-2
378	State ID Number 1	6	N	5th W-2
379	State ID Number 2	6	N	5th W-2
380	State Wages 1	9	N	5th W-2
381	State Wages 2	9	N	5th W-2
382	State WH 1	9	N	5th W-2
383	State WH 2	9	N	5th W-2
384	Local Wages 1	9	N	5th W-2

Barcode Field #	Identification	Length	Type	Description
385	Local Wages 2	9	N	5th W-2
386	Recipient's SSN	9	N	1st 1099-R
387	2a Taxable Amount	9	N	1st 1099-R
388	State Name 1	2	A	1st 1099-R
389	State Withholding 1	9	N	1st 1099-R
390	State Name 2	2	A	1st 1099-R
391	State Withholding 2	9	N	1st 1099-R
392	Recipient's SSN	9	N	2nd 1099-R
393	2a Taxable Amount	9	N	2nd 1099-R
394	State Name 1	2	A	2nd 1099-R
395	State Withholding 1	9	N	2nd 1099-R
396	State Name 2	2	A	2nd 1099-R
397	State Withholding 2	9	N	2nd 1099-R
398	Recipient's SSN	9	N	3rd 1099-R
399	2a Taxable Amount	9	N	3rd 1099-R
400	State Name 1	2	A	3rd 1099-R
401	State Withholding 1	9	N	3rd 1099-R
402	State Name 2	2	A	3rd 1099-R
403	State Withholding 2	9	N	3rd 1099-R
404	Approved Vendor Code	1	A	Contact Marcus Deaton for approved vendor code
405	End of Data Trailer	5	A	*EOD*

Rule 1) For fields 26 through 31, Political Party Fund. (Single (Field 21) and Married filing separate (Field 24) taxpayer must select field 29, 30 or 31) Only. If Married filing separate on combined return (Field 22) or Married filing joint (Field 23) taxpayer must select field 26, 27 or 28 AND field 29, 30 or 31.

Rule 2) If Field 22 (Married Filing Separately on a Combined return) is selected the credits must be split between the taxpayer and spouse and equal Field 148. If any other filing status is selected, field 149 must be "NULL" and the total credits must be placed in Field 150 (Taxpayer Tax Credits).

Rule 3) All fields containing dollar amounts must be rounded to the nearest dollar. The barcode should contain no decimal points. It is required however that the cents **(.00)** be printed on the return.

Rule 4) Any field identification that is for the spouse should only be used if Filing Status 2 (Married Filing Separately on a Combined Return) (Field 22) is selected.

Rule 5) The address field can have no special characters. "#" / "-" / "." /

"Required" Fields) Any Description that is marked required must be completed before return prints with a barcode. These fields are required to process a return.